

Maine Revised Statutes
Title 36: TAXATION
Chapter 831: PROCEDURE AND ADMINISTRATION

§5284. NONGAME WILDLIFE VOLUNTARY CHECKOFF

1. Maine Endangered and Nongame Wildlife Fund. Taxpayers who, when filing their return, are entitled to a refund under this Part may designate that a part of that refund be paid into the Maine Endangered and Nongame Wildlife Fund established in Title 12, section 10253. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Endangered and Nongame Wildlife Fund by including with that taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Contribution to Maine Endangered and Nongame Wildlife Fund: () \$5, () \$10, () \$25 or () Other \$."

[2003, c. 414, Pt. B, §68 (AMD); 2003, c. 614, §9 (AFF) .]

2. Contributions credited to Maine Endangered and Nongame Wildlife Fund. The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the assessor shall deduct the cost of administering the nongame checkoff and report the remainder to the Treasurer of State, who shall credit that amount to the Maine Endangered and Nongame Wildlife Fund, which is established in Title 12, section 10253.

[2011, c. 685, §4 (AMD) .]

SECTION HISTORY

1983, c. 526, §3 (NEW). 1993, c. 253, §1 (AMD). 1995, c. 639, §30 (AMD). 2003, c. 414, §B68 (AMD). 2003, c. 414, §D7 (AFF). 2003, c. 614, §9 (AFF). 2011, c. 685, §4 (AMD).

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